

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: January 25, 2012

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 25, 2012, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

T. Farrell Nichols, CPA and Chairman
Elizabeth Hardin, CPA and Vice Chair
Michael Salazar, CPA
Julian Deal, CPA
Wanda Goodson, CPA

Board members absent:

J. Sam Johnson, CPA

Others present:

Darren Mickler, Executive Director
Swan LeGrand-Fleming, Board Support Specialist
Sandra Mays, Licensing Analyst
Janet Wray, Assistant Attorney General, via video and teleconference

Norma Jean Ogle, Georgia Association of Accountants & Tax Professionals
Don Cook, Georgia Society of CPAs
Boyd Search, Georgia Society of CPAs

Chairman Nichols established a quorum was present at 9:43 a.m. and called the meeting to order.

Ms. Hardin made a motion to approve the minutes of the November 30, 2011 Board meeting with one correction. Mr. Salazar seconded the motion. The motion carried unanimously.

Personal Appearance:

Applicant 267784 – This applicant appeared before the Board to appeal denial of reinstatement of his license. The Board made a recommendation to table this case to do further inquiries for more information.

Ms. Hardin made a motion to enter into Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Ms. Goodson seconded the motion. Voting in favor of the motion were those members present who included Board Members Mr. Nichols, Ms. Hardin, Mr. Deal, Ms. Goodson and Mr. Salazar. The Board concluded Executive Session in order to vote on these matters and to continue with the public session.

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Applications:

Ms. Goodson made a motion to approve the following applications that met certification requirements. Mr. Salazar seconded the motion. The motion carried unanimously.

Approved licensees since the November 30, 2011 Board Meeting:

Accountants:

License No	Licensee
CPA029978	BELL, LAUREL KRISTINE
CPA029979	BELLCASE, SARA KELLY
CPA029980	BOSTEN, DENA BROWN
CPA029981	BOURNE, ANNA MARIA
CPA029982	BROWN, BRANTLEY DAVID
CPA029983	CLAUSELL, SHANNON LEIGH
CPA029984	COFFIE, EDWIN BRYAN
CPA029985	COUCH, LAUREN ASHLEY
CPA029986	DILLON, CAROLYN LAWRENCE
CPA029987	DOUGLASS, KELLY ENGLISH
CPA029988	FRIEND, XINGYI BAI
CPA029989	GRAY, JENNIFER CHRISTINE
CPA029990	HUDSON, RICHARD MATTHEW
CPA029991	HUTTO, ALLISON
CPA029992	JONES, JORDAN HILL
CPA029993	KALMBACH, PAUL MATTHEW
CPA029994	LIGGIN, CALLIE MCKENZIE
CPA029995	MANN, SARAH ASHLEY
CPA029996	MAY, LINDSEY M
CPA029997	MCCOY, DUSTIN LANE
CPA029998	MCDEW, DURAN RASHAD
CPA029999	MILLMAN, KATHARINE JANE
CPA030000	MORISON, MICHAEL PETER
CPA030001	NANKE, ERICA LYNN
CPA030002	NATTA, FRANK JOHN
CPA030003	RHEA, LISA MARIE
CPA030004	SAETIE, NENETTE OBIAS
CPA030005	SOO, TIFFANY KAYE
CPA030006	WALKER, LESLIE VICTORIA
CPA030007	WITTE, KATHERINE MARIE
CPA030008	CARMAN, DANIEL LEWIS
CPA030009	CREAN, ROBERT LAWRENCE
CPA030010	LINDSEY, WILLIAM JAMES

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CPA030011 PHARR, JIMMIE LAMAR
CPA030012 THORNTON, JINI ELIZABETH
CPA030013 BALSER, BRITTANY LYNN
CPA030014 BROOKS, JAMES HOWARD, III
CPA030015 CANNON, MARGARET LOUISE
CPA030016 CHAMBERS, LEIGH CLIFTON
CPA030017 DITCHFIELD, MICHAEL JAMES
CPA030018 GOLDEN, KEVIN LUCAS
CPA030019 HAFELI, JOHN BENJAMIN
CPA030020 HERMIDA, CARLOS SAMUEL
CPA030021 JENNINGS, JOHN SAMUEL
CPA030022 REZENDES, CHRISTOPHER MICHAEL
CPA030023 ROWLAND, RYAN EDWARD
CPA030024 SWENSON, ERIC JOHN
CPA030025 TORRICO, ANDREA MARIE
CPA030026 TRAXLER, ANA CRISTINA
CPA030027 YAO, LAN
CPA030028 WHITE, CHARLES EUGENE
CPA030029 AGNEW, AMY HOLLOWAY
CPA030030 CARDON, GEORGE HAROLD
CPA030031 DEWENDT, MARIA GABRIELA
CPA030032 DOUGLIN, CAMILLE P
CPA030033 GRISEWOOD, DONALD J, JR
CPA030034 HARRIS, CALE MICHAEL
CPA030035 HEALY, HEATHER
CPA030036 MOUSTAPHA, ALEXANDRA M
CPA030037 NAKAJIMA, HIDEKI
CPA030038 OLMORE, DAVID SCOTT
CPA030039 O'MAHONY, MICHELLE
CPA030040 WISE, MAUREEN CAITLIN
CPA030041 ZAVODNY, JAMES ALAN
CPA030042 REED, TRACEY LYNN
CPA030043 BLANCHARD, JOSHUA DAVID
CPA030044 AUSTIN, RACHAEL MICHELLE
CPA030045 BERRY, DAVID EDWARD
CPA030046 BURROUGHS, NATHANIEL RICHARD
CPA030047 CLARKE, SIMONE ALEXIA
CPA030048 COLQUITT, CHRISTOPHER DANIEL
CPA030049 ELLIOTT, HOYT MASSEY, III
CPA030050 FENELLO, FRANK JAMES
CPA030051 FONTANA, JEANNE MARIE
CPA030052 FREED, LAUREN BROOKE

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CPA030053 HALL, ASHLEY LYNNE
CPA030054 HAMM, BRIAN TODD
CPA030055 HEIN, MICHELLE ALANA
CPA030056 HENDERSON, LATASHA N
CPA030057 HILLMAN, VIANCA MARIA
CPA030058 HURST, ANTHONY J
CPA030059 JENKINS, SAMANTHA JO
CPA030060 LISEBY, K'LEA
CPA030061 SKINNER, SAMANTHA KELLY
CPA030062 SLAYTON, KIMBERLY ELIZABETH
CPA030063 TAI, ANILA FATANI
CPA030064 TWEEDY, LISA REDFORD
CPA030065 WILSON, CHRISTOPHER WAYNE
CPA030066 YEO, GHIA

Accounting Firms:

License No	Licensee
ACF005922	WILSON PRICE BARRANCO BLANKENSHIP AND
ACF005923	MJC ACCOUNTING SERVICES
ACF005924	AVERETT WARMUS DURKEE OSBURN HENNING PA
ACF005925	ELIZABETH E HANCOCK CPA LLC
ACF005926	ATLANTA TAX AND ACCOUNTING CO
ACF005927	MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC
ACF005928	LOVERIDGE HUNT & CO., PLLC
ACF005929	DANIEL A. JOINER, CPA
ACF005930	ELITE FINANCIAL CONSULTING SERVICES, INC.
ACF005931	PENNINGTON & BERRY, LLC
ACF005932	PRICE AND ASSOCIATES CPAS, LLC
ACF005933	TAX SOLUTIONS LLC

The following Applicants were reviewed at the November 30, 2011 Meeting:

Applicant SJ: After reviewing request for reinstatement without peer review, Ms. Goodson made a motion to approve this applicant, grant private consent order licensing applicant upon evidence of scheduled peer review. Mr. Deal seconded this motion. The motion carried unanimously.

Applicant RB: After reviewing request for approval, Ms. Hardin made a motion to approve this applicant. Mr. Salazar seconded this motion. The motion carried unanimously.

Applicant DC: After reviewing request for approval, Ms. Hardin made a motion to deny this applicant, applicant must apply by reciprocity. Mr. Salazar seconded this motion. The motion carried unanimously.

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Renewals:

Applicant BA: After reviewing the request for revocation of license, Ms. Goodson made a motion to approve this request. Mr. Salazar seconded this motion. The motion carried unanimously.

Applicant HM: After reviewing the request for renewal, Ms. Goodson made a motion to approve this request. Mr. Salazar seconded this motion. The motion carried unanimously.

NASBA Examinations:

Applicant WG: After reviewing the request for extension of exam credit, Ms. Goodson made a motion to approve this request. Mr. Salazar seconded this motion. The motion carried unanimously.

Applicant LB: After reviewing the request for extension of date, Ms. Goodson made a motion to deny this request and refer to NASBA. Mr. Salazar seconded this motion. The motion carried unanimously.

Other Issues:

The Board reviewed the following issues at the January 25, 2012 meeting:

Applicant DR: After reviewing the request for additional time to complete peer review, Ms. Hardin made a motion to deny this request. Mr. Salazar seconded this motion. The motion carried unanimously.

Applicant CA: After reviewing the request for approval, Mr. Salazar made a motion to approve this request, pending receipt of info from NASBA. Ms. Goodson seconded this motion. The motion carried unanimously.

Assistant Attorney General:

The Assistant Attorney General advised the Board on out-of-state firm registration.

Executive Director's Report:

Mr. Mickler introduced the new Board Support Specialist, Swan LeGrand-Fleming.

Other Business

The Board reviewed a request for course outline approval. The Board voted to accept the interpretation of NASBA.

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The Board reviewed the 2012 nominations for Vice-Chair of NASBA's Nominating Committee. The Board voted to endorse Carlos Johnson for Vice-Chair. Ms. Goodson moved to nominate Carlos Johnson. Mr. Salazar seconded. The motion carried unanimously.

The Board reviewed the Human Resources Management Course description from NASBA for approval. The Board voted to approve this request.

20-10-.04 Reinstatement. Amended.

- (1) An application for reinstatement of an expired permit shall be accompanied by:
- (a) A reinstatement fee of \$150.00; and
 - (b) Evidence, satisfactory to the Board, of the completion of continuing professional education as specified below:
 - 1. Forty hours of continuing professional education for each year since the last renewal of the permit or since the initial issuance of the permit, whichever is less, up to a maximum of ~~240~~ 160 hours.
 - 2. At least twenty percent of the total hours required must be earned in accounting and auditing subjects.
 - 3. At least 80 of the continuing professional education hours must have been completed during the 2-year period immediately preceding the date of application for reinstatement.
 - 4. The hours required may be counted toward fulfilling the continuing professional education requirements for the next biennial renewal, if they were completed during the applicable period for renewal.
 - 5. No carryover hours may be used to satisfy continuing professional education requirements for reinstatement of an expired permit.
 - (c) The Board may, however, accept in lieu of the continuing professional education requirements other evidence of continued competency including, but not limited to, the passing of an examination approved by the Board.
- (2) In considering the application for reinstatement the Board may conduct an investigation of the applicant to determine, among other things, if the applicant engaged in the practice of public accountancy during the period that the applicant was not the holder of a live permit to practice public accountancy. Based on the results of that investigation, the Board may deny the application for reinstatement.

Ms. Goodson made a motion to post this rule and hold a public hearing to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a) (3) (A) (B) (C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy.

Mr. Salazar seconded. The vote was unanimous.

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The Board held a general discussion regarding the Secretary of State's Streamlining Operations Plan for the Professional Licensing Boards.

There was no further business and the meeting was adjourned at 12:20 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on _____

These minutes were signed on _____